



San Bernardino LAFCO Fiscal Indicators

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County Service Area 120 (North Etiwanda Preserve)

Report Created:11/3/2016

County Service Area 120 is governed by the County Board of Supervisors. The district has no direct employees, it operates with personnel and supplies provided by County Service Area 70. The district is authorized by LAFCO to provide the following functions: open space & habitat conservation. The formation of CSA 120 in July 2009 included the dissolution of CSA 70 Zones OS-1 and OS-3. CSA 120 provides for the management, protection and operation of open space and mitigation property located north of Rancho Cucamonga; it has territory in the Cities of Fontana and Rancho Cucamonga. CSA 120 is primarily financed by interest income generated annually from a non-wasting endowment fund. Additional endowments are received when mitigation acreage and management responsibility is accepted by the CSA. The CSA also receives grants and other funding for operation of the open space district.



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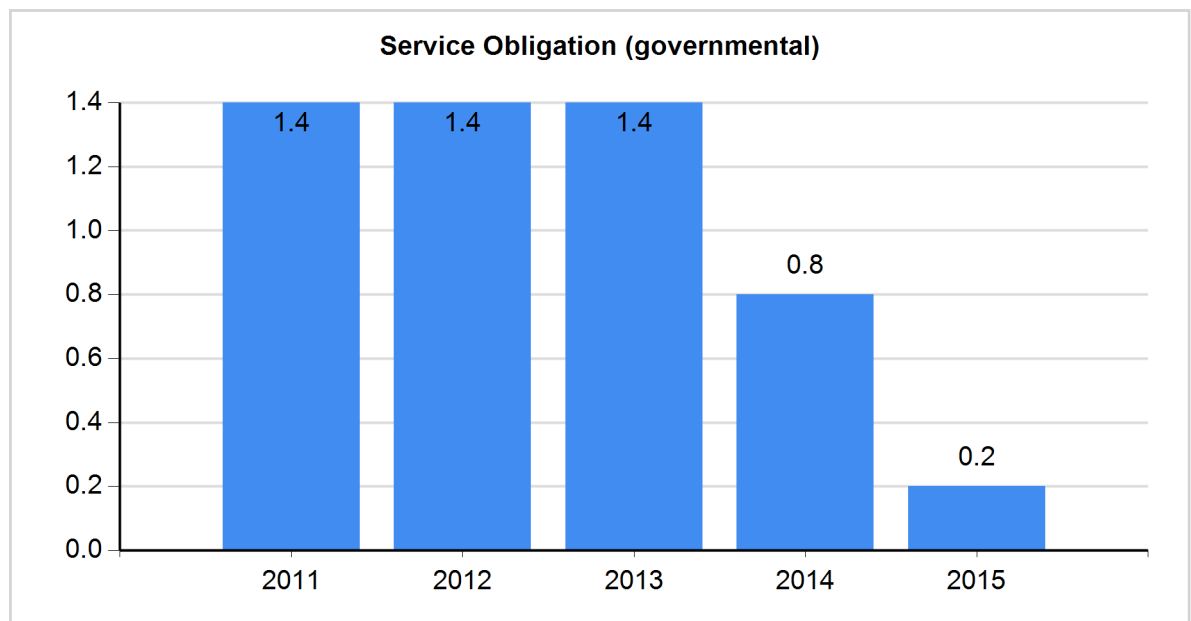
Service Obligation (governmental)

Description

Measures whether or not a government's annual revenues were sufficient to pay for annual operations. A ratio of one or higher indicates that a government lived within its annual revenues.

Formula:
$$\frac{\text{operating revenue}}{\text{operating expenditures}}$$

Source:
Statement of
Revenues,
Expenditures and
Changes in Fund
Balance



2011	2012	2013	2014	2015
\$30,122	\$24,398	\$21,255	\$18,597	\$6,966
\$21,828	\$17,584	\$14,800	\$22,154	\$33,179
1.4	1.4	1.4	0.8	0.2

Agency Response



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Liquidity

Description

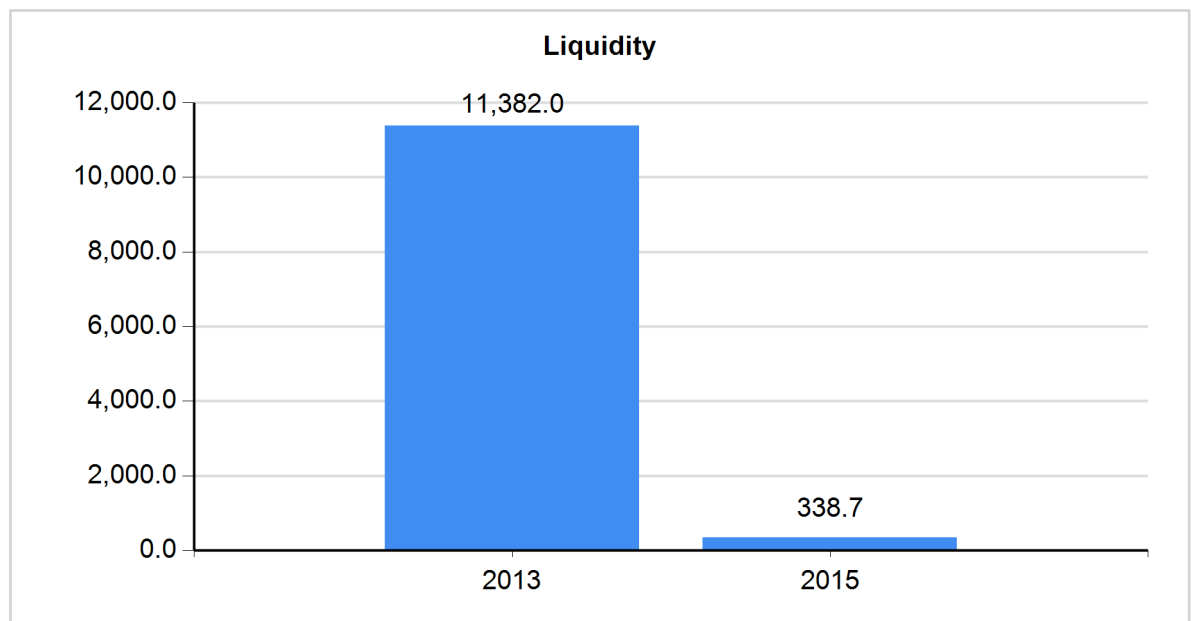
Measures a government's ability to meet its short-term obligations. A high ratio suggests a government is able to meet its short-term obligations.

Formula:

cash & investments
(does not include
fiscal agents,
restricted, or
fiduciary)/current
liabilities

Source:

Statement of Net
Position



2011	2012	2013	2014	2015
\$1,613,614	\$1,626,404	\$1,661,766	\$1,639,111	\$1,615,777
-	-	\$146	-	\$4,771
-	-	11,382.0	-	338.7

Agency Response